

2013-111 AUDIT SCOPE AND OBJECTIVES—University of California, Los Angeles and University of California, San Francisco Medical Centers—Finances and Staffing

AUDIT SCOPE AND OBJECTIVES

The audit by the California State Auditor will provide independently developed and verified information related to the University of California, Los Angeles (UCLA) and the University of California, San Francisco (UCSF) medical center staffing, personnel costs, and revenues and expenditures and will include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. For the time period 2009 through 2012, perform the following analysis related to the UCLA and the UCSF medical centers:
 - a) Identify the major categories of revenues and expenditures. Identify and examine the categories that had the most significant changes, including any changes in salaries and compensation.
 - b) To the extent possible, determine the annual profit and the annual caseload volume and composition for the UCLA and UCSF medical centers. Compare the annual profit to the caseload volume.
 - c) Identify the number of employees receiving annual compensation in excess of \$200,000 and compare their level of compensation to similarly situated employees at other University of California medical centers. Further, determine the reasons for any significant change in the number or compensation levels of employees receiving compensation in excess of \$200,000. To the extent possible, determine whether there is a correlation between changes in compensation levels to patient care and/or nonmanagement staff.
 - d) Determine the amount of charity care provided by the UCLA and UCSF medical centers and compare it to the amount of charity care provided by the other University of California medical centers, and to the extent possible, private hospitals.
3. Review and assess any other issues that are significant to the staffing, personnel costs, and revenues and expenditures of the UCLA and UCSF medical centers.